



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

BOSTON DISTRICT OFFICE
6TH FLOOR
73 TREMONT STREET
BOSTON, MA 02108
PHONE: 617-424-5900
FACSIMILE: 617-424-5940

R. DANIEL O'CONNOR
PHONE: 617-573-8979
EMAIL: OCONNORD@SEC.GOV

October 19, 2005

BY MAIL

Kathleen Boyce
Docket Clerk for Judge Wolf
United States District Court
for the District of Massachusetts
John Joseph Moakley United States Courthouse
One Courthouse Way
Boston, MA 02210

Re: SEC v. Mathur, et. al, Civil Action No. 05-10729-MLW

Dear Ms. Boyce:

As we discussed, enclosed please find a paper and electronic copy of the Amended Complaint that was attached to the Securities and Exchange Commission's motion for leave to file the same, which was submitted on September 14, 2005. Judge Wolf granted leave to file the Amended Complaint on September 21, 2005. Please call me if you have any questions.

Thank you for your assistance in this matter.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "R. Daniel O'Connor", with a long horizontal flourish extending to the right.

R. Daniel O'Connor
Senior Trial Counsel

Enclosures

cc: Counsel for Defendants (paper copy only)